

THE CHILDREN'S BEREAVEMENT CENTER OF SOUTH TEXAS

Financial Statements
(Unaudited)

March 31, 2015

Children's Bereavement Center of South Texas

STATEMENT OF FINANCIAL POSITION

as of March 31, 2015

Assets

Cash and Equivalents	
Cash in Banks	419,380
CDs and MM Funds	425,704
Merrill Lynch	<u>116,338</u>
Total Cash and Equivalents	961,422

Pledges and Grant Receivables	<u>113,856</u>
-------------------------------	----------------

Other Assets

Prepaid Insurance and Other	13,426
Investments	776,987
Security Deposit - PEO	<u>12,500</u>
Total Other Assets	802,913

Fixed Assets

Land	107,832
Building	1,996,059
Furnishings, Equipment, and Other	572,196
Accumulated Depreciation	<u>(620,940)</u>
Total Fixed Assets	<u>2,055,147</u>

Total Assets	<u><u>3,933,338</u></u>
--------------	-------------------------

Liabilities and Net Assets

Liabilities

Accounts Payable	4,367
Accrued Vacation Payable	7,542
Payroll Liabilities	<u>757</u>
Total Liabilities	12,666

Net Assets

Unrestricted Net Assets	1,100,169
Designated - Operating Reserve	500,000
Temporarily Restricted Net Assets	142,687
Fixed Assets	2,053,677
Excess of Revenue over Expenses	<u>124,139</u>
Total Net Assets	<u>3,920,672</u>

Total Liabilities and Net Assets	<u><u>3,933,338</u></u>
----------------------------------	-------------------------

Children's Bereavement Center of South Texas
Profit & Loss Budget vs. Actual
January through March 2015

	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
Income				
Grants and Foundations	62,880	70,000	-7,120	90%
Public Contributions	89,152	60,000	29,152	149%
Program Fees	2,110	4,000	-1,890	53%
Event Income	205,955	175,000	30,955	118%
Interest Income	222			
In-kind Materials/Services	1,250			
Total Income	361,569	309,000	52,569	117%
Expense				
Employee Expense	176,362	194,800	-18,438	91%
Dues, Fees & Subscriptions	4,210	3,750	460	112%
Rent	400	7,800	-7,400	5%
Equipment Expense	3,614	4,800	-1,186	75%
Fundraising/Event	0	0	0	0%
Insurance - Liability	3,604	3,750	-146	96%
Marketing/PR	2,473	4,400	-1,927	56%
Postage & Shipping	1,489	2,050	-561	73%
Printing & Publications	2,543	7,500	-4,957	34%
Professional Fees	11,209	12,750	-1,541	88%
Profess. Devel./Meeting Expense	2,707	6,000	-3,293	45%
Repairs & Maintenance	9,902	11,000	-1,098	90%
Supplies and Food	8,599	11,250	-2,651	76%
Telephone	1,836	2,400	-564	77%
Travel, Transp., Meals, Lodging	3,786	7,500	-3,714	50%
Utilities	3,490	3,400	90	103%
Student Stipends	9,233	7,200	2,033	128%
In-kind Materials/Services Ofst	1,250			
Total Expense	246,707	290,350	-43,643	85%
Net Surplus/(Deficit) from Operations	114,862	18,650	96,212	616%
Unrealized gain on investments	9,275	9,000	275	103%
Net Income	124,137	27,650	96,487	449%

Children's Bereavement Center of South Texas
Statement of Functional Expense
January through March 2015

	PROGRAM SERVICES			SUPPORT SERVICES			TOTAL
	Children	Outreach/Ed	Total	Fundraising	Management	Total	
Expense							
Employee Expense	106,557	35,457	142,014	24,178	10,169	34,347	176,361
Dues, Fees & Subscriptions	2,124	792	2,916	387	906	1,293	4,209
Rent	360	20	380	10	10	20	400
Equipment Expense	2,157	948	3,105	335	174	509	3,614
Fundraising/Event	0	0	0	0	0	0	0
Insurance - Liability	1,635	1,223	2,858	528	219	747	3,605
Marketing/PR	1,311	892	2,203	143	126	269	2,472
Postage & Shipping	811	310	1,121	222	146	368	1,489
Printing & Publications	1,835	596	2,431	68	44	112	2,543
Professional Fees	6,932	1,868	8,800	1,721	687	2,408	11,208
Profess. Devel./Meeting Expense	1,080	1,214	2,294	311	102	413	2,707
Repairs & Maintenance	9,264	534	9,798	271	-167	104	9,902
Supplies and Food	7,248	699	7,947	418	233	651	8,598
Telephone	1,218	383	1,601	93	141	234	1,835
Travel, Transp., Meals, Lodging	3,016	770	3,786	0	0	0	3,786
Utilities	3,141	175	3,316	87	87	174	3,490
Student Stipends	8,860	194	9,054	111	67	178	9,232
In-kind Materials/Services Ofst	750	0	750	500	0	500	1,250
Total Expense	158,299	46,075	204,374	29,383	12,944	42,327	246,701
PROGRAM:SUPPORT RATIO	64%	19%	83%	12%	5%	17%	100%